

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 19TH DECEMBER 2007 / 28TH AGRAHAYANA 1929

WP(C).No. 37450 of 2007(G)

PETITIONER:

**BET MEDICAL PRIVATE LTD.,
FIRST FLOOR, FOUND TABLE HOUSE, 69,
NUNGAMBAKKAM HIGH ROAD, CHENNAI, REPRESENTED BY
ITS MANAGER SERVICE, K.PRAKASH.**

BY ADV. SRI.P.B.SURESH KUMAR

RESPONDENTS:

- 1. STATE OF KERALA, REPRESENTED BY
THE CHIEF SECRETARY TO GOVERNMENT,
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.**
- 2. THE DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, KOLLAM.**
- 3. THE INTELLIGENCE OFFICER,
SQUAD - I, DEPARTMENT OF COMMERCIAL TAXES,
KOLLAM.**
- 4. THE INTELLIGENCE INSPECTOR,
DEPARTMENT OF COMMERCIAL TAXES, SQUAD-II, KOLLAM.**
- 5. S.P.MULTI SPECIALITY HOSPITAL PVT.LTD.,
POST OFFICE JUNCTION, PARASSALA - 695 502.**
- 6. INDIAN BANK,
ETHIRAJ SALAI BRANCH, 26, FAGUN CHAMBERS,
CHENNAI-600 008.**

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 18/12/2007, THE COURT ON 19/12/2007, DELIVERED THE
FOLLOWING:**

ANTONY DOMINIC, J.
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W.P.(C) NO. 37450 OF 2007 G
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Dated this the 19th day of December, 2007

J U D G M E N T

Ext. P6 is an order under Section 47(6) of the KVAT Act, 2003 in respect of which Ext.P7 appeal and Ext. P8 stay petition have been filed. It is stated that despite an early hearing filed before the 2nd respondent, petitioner apprehends that revenue recovery steps will be initiated for realising the amount due under Ext. P6. Petitioner also submits that the entire amount covered by Ext. P6 is secured by furnishing a bank guarantee issued by the 6th respondent.

2. Now that the petitioner has filed Ext. P7 appeal against Ext. P6, I feel that the appeal should be heard on an expeditious basis.

3. Accordingly, I dispose of this writ petition directing that the 2nd respondent shall consider Ext. P6 appeal and pass orders thereon as expeditiously as possible, at any rate, within six weeks of production of a copy of this judgment. In the meanwhile, having regard to the fact that the amount due under

Ext. P6 is already secured by a bank guarantee furnished by the petitioner I direct that further proceedings pursuant to Ext. P6 shall stand deferred until orders are passed in the appeal as above.

Petitioner shall produce a copy of this judgment before the 2nd respondent for compliance.

ANTONY DOMINIC, JUDGE.

Jan/-